Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

A25 – Suspense Account Process – Table of Contents

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Guidelines – Principal

TFM, Vol. 1, Part 2 – Chapter 1500, Description of Accounts Relating to Financial Operations (T/L 615) http://www.fms.treas.gov/tfm/vol1/v1p2c150.html .

31 CFR Part 210, Federal Government Participation in the Automated Clearing House http://www.access.gpo.gov/nara/cfr/waisidx_03/31cfr210_03.html .

FFS Training Manual (http://www.nbc.gov/ffs.cfm – requires authorization).

Function

The U.S Fish and Wildlife Service (Service) collects payments for a variety of activities. The Division of Financial Management/Denver Operations (DFM/DO), the Financial Operations Branch (FOB), and the Cost Accounting Section (CAS) process the collections. During the collections process, the CAS may receive funds that cannot be dispersed immediately or may receive returned funds that were not dispersed properly. The CAS maintains suspense accounts to hold these funds until documentation is received, errors are cleared, and payments are made to the appropriate agency, or credited to the appropriate fund.

Overview

The Service uses twelve suspense accounts (the list is ordered by similar purpose and is not sequential):

600X – FWS (Public) – Public Vendors
- If a payment from a vendor is received through the lock box process but is not accompanied by sufficient collection information or has been collected in error, CAS credits the payment to the 600X account until the problem is resolved.
- If CAS receives advance payments on a reimbursable agreement before it receives the actual agreement, CAS deposits the payments in the Service's 600X account until the SF 3-2058 form and the agreement are received, then transfers the funds to the appropriate reimbursable project.
- If a vendor posts a performance bond, the CAS deposits the funds in the 600X account until the project is complete, and the bond is either refunded or defaulted. If the bond is defaulted, CAS moves the funds to the revenue source to pay the replacement vendor.

> 601X – Collections (Public)
> This account is used in the same manner as 600X.

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602X – IPAC Clearing – NBC
This account is used in the same manner as 600X, except it is limited to IPAC payments from government entities and is used only by the National Business Center (NBC).

650X – FWS (Govt) – Government Vendors
This account is used in the same manner as 600X, except it is limited to IPAC payments from government entities.

651X – Collections – Government IPAC
This account is used in the same manner as 650X.

603X – EFFPAY (Public) – Emergency Firefighters
CAS processes additions or changes to seasonal and situational labor cost structure codes, such as codes for firefighters and participants in youth programs. CAS reviews and corrects payroll records in FFS that do not match existing cost structures. If these corrections are delayed, CAS applies the funds to the 603X EFFPAY suspense account until the problem is resolved.

604X – Proceeds from Sale, Personal Property
Proceeds of Sale are funds received from property sales and are available to apply against the cost of like replacement property during the fiscal year in which the property was sold and for one (1) fiscal year following. CAS credits the funds to the 604X suspense account until they can be applied to a purchase or transferred to a Treasury general fund as miscellaneous receipts, if the funds have not been exhausted within the time limit.

621X – Federal Debt Recovery – Payroll
The NBC collects payroll overpayment debts through payroll deductions or by check and transmits the funds to CAS to service the debt. CAS refers to the billing document to verify the status. If a billing document doesn't exist or if the debt has been paid or collected in error, CAS applies the funds to the 621X Federal Debt Recovery payroll suspense account to be either refunded or reapplied.

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625X – Tax Withholding – Permanent Change of Station (PCS)
The Internal Revenue Service considers some PCS allowances as income. When processing a PCS voucher, the Fiscal Services Unit deducts a flat rate of 28 percent on taxable allowances for withholding, specifically Medicare and OASDI (Social Security), and transfers the withholding funds to the 625X suspense account, where they can reside for up to two years. After the employee move is complete, CAS reconciles the PCS expenses, allowances, and withholdings through FFS.

Before an employee's move is complete, funds can be paid out from the 625X suspense account to an employee if the employee earns a home incentive award (under the Guaranteed Home Sale Program). The regional PCS coordinator will notify CAS of the cost structure to use to credit to the award. The remaining funds reside in the 625X suspense account until the move is complete.

The cost coding for funds in the 625X suspense account is based on the travel order for an employee's move. Each travel voucher number ends in an alpha character from the beginning of the alphabet (a, b, c, d, etc.). The regional PCS coordinator will signify the completion of an employee's move by changing the alpha character to one from the end of the alphabet (w, x, y, z, etc.).

629X – Travel Advance
Service employees: current, retired, former, or transferred are liable for any outstanding travel advance. The NBC collects travel advance payments through payroll deductions or by check and transmits the funds to the 629X suspense account. CAS applies the payments to the outstanding debt through FFS. If the funds cannot be applied to a travel advance, the funds remain in the 629X suspense account until they are applied to another advance or refunded to the traveler.

630X – Stale-dated Checks (Public) – Travel Vouchers
If checks for travel vouchers or travel advances are returned, CAS places the funds in the 630X Stale Dated Checks suspense fund until they are applied to another advance.

> 652X – Government IPAC
> This account is used in the same manner as 630X, except it is limited to IPAC payments from government entities.

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Function Details

Process Initiation

When the CAS receives a payment that cannot be dispersed immediately, the accounting technician researches the transaction, gathers as much information as possible, then either enters the suspense fund transaction into FFS or sends the information to the NBC for data entry. The CAS or the NBC credits the funds to the appropriate suspense fund by using a Cash Collection by deposit (CR) transaction or a Cash Collection through the Intra-governmental Payment and Collection (IPAC) (CG) transaction.

Step 1 – Research the Suspense Payment

CAS:
- Verifies the payment from a deposit ticket, a business or personal check, a Treasury check, or an IPAC payment.
- Uses the related deposit ticket, business or personal check, Treasury check, or IPAC payment combined with emails, phone calls, or other explanatory materials to research the payment.
- Uses the OARC table in FFS to research cost structures.
- Copies any transaction detail documents.
- Fills out any necessary collection documents or forms, such as a FFS Batch Control Document or a Collection Transmittal.

þ Input   Deposit ticket, business or personal check, Treasury check, or an IPAC payment
þ Input   Emails, Phone Calls, or Other Explanatory Materials
þ Input   OARC Table
þ Input   Transaction Detail Documents
þ Output   Transaction Detail Documents (Copies)
þ Output   Collection Documents or Forms

Step 2 – Collect Suspense Payment Information

CAS:
- Collects and organizes the documentation for a suspense payment.
- Creates a suspense payment file or adds the suspense payment information to another business process file, for example a Proceeds of Sale or a Reimbursable Agreement.

þ Input   Suspense Payment Documentation
þ Output   Suspense Payment Business File Or Updated Business Process File

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Step 3 – Enter the Suspense Payment into FFS

CAS:
- Keys the suspense payment information into FFS with a CR or CG document. (See the CR document – Attachment 1 and the CG document – Attachment 2).

                              Or

- Sends the suspense payment documentation to the NBC for FFS data entry.

þ Input   Suspense Payment Business File Or Updated Business Process File into
                    FFS (by CAS or NBC)
þ Output   Updated Suspense Account in FFS

NBC – Creates FFS Entry

NBC:
- Keys the suspense payment information into FFS.
- NBC sends the Suspense Payment Business File or Updated Business Process File back to CAS.

Step 4 – Verify the Suspense Account Status

At month-end, the Branch of Financial Systems (FSB) produces the FWS34501 – Suspense Account Inventory report and the FWS30001 – Unresolved Suspense File Transactions report.

CAS:
- Refers to the FWS34501 Suspense Account Inventory report for a list of each account and the transactions associated with the account. (See the FWS34501 – Suspense Account Inventory report – Attachment 3).
- Verifies the information for each transaction in the FWS30001 – Unresolved Suspense File Transactions report (See the FWS30001 – Unresolved Suspense File Transactions report – Attachment 4).
- Uses the information to verify the account's status.

þ Input   FWS34501 – Suspense Account Inventory Report
þ Input   FWS30001 – Unresolved Suspense File Transactions Report
þ Output   Verified Suspense Account Status

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Step 5 – Remove the Payment from Suspense Status

When the situation that required the funds to be placed in a suspense account is resolved, and payments can be made to the appropriate agency, credited to the appropriate fund, or refunded, CAS moves the funds from the suspense fund and disperses them to the proper destination.

CAS:
- Reverses the CR or CG transaction in FFS to move the funds from the suspense account, so they can be dispersed to the correct destination.

þ Input   Transaction Information
þ Output   Updated Suspense Account
þ Output   Payments Credited or Refunded

Attachment 1 – Cash Receipt (CR) Documents

(The fields are intentionally left blank.)

Header

```
                            DOCID: CR   6    0000000
      STATUS:               BATID: CR   6    00000   ORG:
      H-                        CASH RECEIPT DOCUMENT

           DOC DATE:             ACCTG PRD:                ACTION:

           BUDGET FY:                    FUND:        PRINCIPAL TT:
         INTEREST TT:       ADM CHARGES TT:             PENALTY TT:
           CASH ACCT:            DEP NUMBER:              DOC TYPE:
           BILL FUND:         DOCUMENT TOTAL:
         DISB OFFICE:      ACCOMPLISHED DATE:                IN IND:
             REF TC:            REF NUMBER:             INV PREPAY:
                         CUST AGENCY LOC CODE:      -    -
           FIELD 1:         FIELD 2:           FIELD 3:         FIELD 4:
       DESCRIPTION:



      _____
      4-©             1 Sess-1    199.5.236.1                        5/20
```

Detail

```
                            DOCID: CR   6    0000000
      STATUS:               BATID: CR   6    00000   ORG:      000-000 OF 000
      01-
          LINE NO:      REFERENCE TC:     REFERENCE NUMBER:         REF LINE:
          PRIN TT:        INTEREST TT:         ADM CHG TT:        PENALTY TT:
          ACT OUT:       CASH REC POST ORDER:     WRITE-OFF REASON:
             BFY:                    FUND:       BUDGET ORG/SUB:
          PROGRAM:            REV SRCE/SUB:        COST ORG/SUB:
          BOC/SUB:             JOB NUMBER:            REPT CAT:
          GL ACCT:            CLOSED BFYS:         CLOSED FUND:
          AGR NUM:          CHECK NUMBER:                ADV:
          VND/PRV:               AMOUNT:             I/D:    P/F:
          ADV NUM:           TRAVEL TYPE:       OPAC DOC NUMBER:
          CC TYPE:   CC NUM:                   EXP DATE:     AUTH #:
             DESC:                            COLLECTION OF PREPAYMENT:
                                                INVENTORY PREPAYMENT:
          FIELD 5:        FIELD 6:           FIELD 7:         FIELD 8:



      _____
      4-©             1 Sess-1    199.5.236.1                        4/15
```

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Attachment 2 – Cash Receipt (CG) Documents

(The fields are intentionally left blank.)

Header

```
                              DOCID: CG   6    0000000
          STATUS: ACCPT       BATID: CG   6    00000   ORG:
          H-                        CASH RECEIPT DOCUMENT

                  DOC DATE:          ACCTG PRD:                  ACTION:

                BUDGET FY:                  FUND:            PRINCIPAL TT:
              INTEREST TT:       ADM CHARGES TT:              PENALTY TT:
                 CASH ACCT:          DEP NUMBER: 000-0-000       DOC TYPE:
                 BILL FUND:              DOCUMENT TOTAL: 000.00
              DISB OFFICE:      ACCOMPLISHED DATE: 00 00 0000       IN IND:
                   REF TC:            REF NUMBER:              INV PREPAY:
                        CUST AGENCY LOC CODE: 00 - 00 - 0000
                  FIELD 1:          FIELD 2:          FIELD 3:        FIELD 4:
              DESCRIPTION:




          4-©              1 Sess-1    199.5.236.1  .                       1/2
```

Detail

```
                              DOCID: CG   6    0000000
          STATUS: ACCPT       BATID: CG   6    00000   ORG:            001-001 OF 001
          01-
              LINE NO:       REFERENCE TC:     REFERENCE NUMBER:             REF LINE:
              PRIN TT:        INTEREST TT:           ADM CHG TT:         PENALTY TT:
              ACT OUT:        CASH REC POST ORDER:    WRITE-OFF REASON:
                  BFY:                    FUND:        BUDGET ORG/SUB:
              PROGRAM:              REV SRCE/SUB:         COST ORG/SUB:
              BOC/SUB:              JOB NUMBER:              REPT CAT:
              GL ACCT:              CLOSED BFYS:         CLOSED FUND:
              AGR NUM:            CHECK NUMBER:                  ADV:
              VND/PRV:                  AMOUNT:          I/D:    P/F:
              ADV NUM:             TRAVEL TYPE:       OPAC DOC NUMBER:
              CC TYPE:    CC NUM:                   EXP DATE:        AUTH #:
                 DESC:                        COLLECTION OF PREPAYMENT:
                                              INVENTORY PREPAYMENT:
              FIELD 5:          FIELD 6:          FIELD 7:          FIELD 8:


          4-©              1 Sess-1    199.5.236.1                          1/2
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Attachment 3 – FWS34501 – Suspense Account Inventory Report

600X

```
REPORT ID: FWS34501                                                        RUN DATE: 05/29/2004
INDEX C: 600X-GOVTZ                                                         RUN TIME:   05:45
FUND: [600X]    SUSPENSE,FWS (PUBLIC)                                       PAGE:           1

                       U.S. FISH AND WILDLIFE SERVICE
                       SUSPENSE ACCOUNT INVENTORY REPORT
                       MONTH END MAY, 2004
                       FUND SYMBOL: 14F3875.16

VENDOR CODE  VENDOR NAME             DRGN   AGE  BFY  TRANS     TC   TRANS     DESCRIPTION           AMOUNT
                                                         NUMBER          DATE

GOVTZ        YEAREND CASH JV                 162  02   BDFS2Q0448M  JV  20031219  CORRECT BEG BAL    179,000.00
                                                                                 VENDOR BALANCE     179,000.00

NCNGGVT      PUBLIC VENDOR          13580    235  02   101882CC09E  BV  20031007                     179,000.00-
                                                                                 VENDOR BALANCE     179,000.00-

041341921    RIDGEWOOD TIMBER       43670    340  03   436703C0133  CR  20030624  2921                 1,000.00-
                                    43670    134  04   436703C013P  PV  20040116                       1,000.00
                                    43670    220  04   436704C0038  CR  20031022  114232/0393          6,000.00-
                                    43670    208  04   436704C0095  CR  20031103  0678                 4,075.55-
                                    43670    197  04   436704C0096  CR  20031114  0738                 8,921.21-
                                    43670    201  04   436704C0101  CR  20031110  0771                10,691.75-
                                    43670    186  04   436704C0110  CR  20031125  1261                10,817.43-
                                    43670    186  04   436704C0111  CR  20031125  1261                13,289.76-
                                    43670    170  04   436704C0112  CR  20031211  1413                12,120.98-
                                    43670    172  04   436704C0115  CR  20031209  1420                12,760.24-
                                    43670    165  04   436704C0118  CR  20031216  1516                 6,633.53-
                                    43670    151  04   436704C0120  CR  20031230  1681                 2,482.01-
                                    43670    151  04   436704C0121  CR  20031230  1682                   123.11-
                                    43670     88  04   436704C0132  CR  20040302  2288                 5,000.00-
                                    43670    134  04   436704C038P  PV  20040116                       6,000.00
                                    43670    129  04   436704C095P  PV  20040121                      16,777.16
                                                                                 VENDOR BALANCE      70,138.41-

075658211    SILVICRAFT INC         43670    186  04   436704C0107  CR  20031125  1168                 4,631.80-
                                                                                 VENDOR BALANCE       4,631.80-

000000000 O  SUSAN M DOE            97320      9  04   9870OM074    CR  20040520  2973                   701.10-
                                                                                 VENDOR BALANCE         701.10-

171420540    POTLATCH CORPORATION   43670      5  04   436704C0144  CR  20040524  3019                 5,000.00-
                                                                                 VENDOR BALANCE       5,000.00-

3000047187 E ARIZONA GAME & FISH    22523    127  04   225234C003A  CR  20040123  114292/1882            908.85-
                                                                                 VENDOR BALANCE         908.85-

3000057395 O T & S SAWMILL          43670    586  03   436703C0002  CR  20021021  0235                 5,000.00-
                                    43670    541  03   9819039006A  PV  20021205                      15,000.00
                                    43670    543  03   9819039007   CR  20021203  REFUND 9819039006 337TS1  15,000.00-
                                                                                 VENDOR BALANCE       5,000.00-
```

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Attachment 3 – FWS34501 – Suspense Account Inventory Report

601X


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REPORT ID:  FWS34501                 U.S. FISH AND WILDLIFE SERVICE                    RUN DATE: 05/29/2004
INDEX C:  601X-3000007801         SUSPENSE ACCOUNT INVENTORY REPORT                    RUN TIME:  05:45  2
                                         MONTH END MAY, 2004                               PAGE:
FUND: 601X   SUSPENSE, COLLECTIONS (PUBLIC)       FUND SYMBOL: 14F3875.16

                                              TRANS                 TRANS
VENDOR CODE   VENDOR NAME            ORGN  AGE  BFY  NUMBER     TC   DATE       DESCRIPTION              AMOUNT

3000007801 E GREAT LAKES FISHERY COMMI 32146  29   04  321464C001  CR  20040430  2864                     9,597.94-
                                                                        VENDOR BALANCE                    9,597.94-

6000010998 Q U S DEPT OF AGRICULTURE   53546  13   04  17700431    CG  20040516  SEE TES 19715006 138TS:    870.00
                                                                        VENDOR BALANCE                      870.00

                                                                        FUND BALANCE (601X)              8,727.94-
```

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Attachment 3 – FWS34501 – Suspense Account Inventory Report

602X

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REPORT ID: FWS34501            U.S. FISH AND WILDLIFE SERVICE                    RUN DATE: 05/29/2004
INDEX C: 602X-3000000001       SUSPENSE ACCOUNT INVENTORY REPORT                 RUN TIME: 05:45
                               MONTH END MAY, 2004                               PAGE:    3
FUND: 602X  SUSPENSE, IPAC CLEARING            FUND SYMBOL: 14F3885.16
```

VENDOR CODE	VENDOR NAME	ORGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
30000000001 O	GSA	98910	93	04	DDS1430518	DD	20040226		10,149.87
		98910	122	04	DD10912316	DD	20040128		24,887.47
		98910	29	04	DD10914476	DD	20040430		35,934.15
		98910	29	04	DD10914476	DD	20040430		70,617.18
		98910	29	04	DD10914476	DD	20040430		21,566.53
		98910	29	04	DD10914476	DD	20040430		35,779.25
		98910	66	04	DD11219397	DD	20040324		33,028.33
		98910	94	04	DD33570039	DD	20040225	DRN 13308096	192.37
		98910	92	04	DD40260158	DD	20040227	IPAC TO ALC 14010001	2,200.00
		98910	92	04	O4OO4MO6611	MP	20040227	BOAC 14894C TAG34187	2.50
		98910	92	04	O4OO4MO6611	MP	20040227	BOAC 14894C TAG34187	255.88
		98910	92	04	O4OO5M59501	MP	20040227	BOAC 14894C TAG34187	171.15
		98910	92	04	O4OO5M59501	MP	20040227	BOAC 14894C TAG34187	2.50
								VENDOR BALANCE	234,787.18
30000000052 2	DFAS	98910	29	04	DD75892198	DD	20040430	S/B USDA	2,638.00-
								VENDOR BALANCE	2,638.00-
30000002386 O	U S GEOLOGICAL SURVEY	98910	5	04	DD13113519	DD	20040524	OVERBILLED USGS CBILLINGTON	95.68
								VENDOR BALANCE	95.68
30000004256 O	DOI-OFFICE OF SECRETARY	98910	4	04	DD06511560	DD	20040525	NO MORE$ LEFT	856.68
		98910	4	04	DD06511624	DD	20040525	CHG BACK "VACANT"	80.85
								VENDOR BALANCE	937.53
30000007822 O	OFFICE OF PERSONNEL MANAG	98910	25	04	13309084	CG	20040504		2,638.00
								VENDOR BALANCE	2,638.00
30000007842 O	MINERALS MANAGEMENT SERVI	98910	43	04	13309061	CG	20040416		382.72
								VENDOR BALANCE	382.72
30000007843 O	BUREAU OF LAND MANAGEMENT	98910	53	04	DD00706200	DD	20040406	PER REG 6 ?? GRAZING LEASES	382.72-
		98910	60	04	DD00706239	DD	20040330	PER S GROSS FYO4AGRMNT NT SIG	2,053.46
		98910	22	04	13308591	CG	20040507		2,053.46
		98910	9	04	DD00706703	DD	20040520	NO $ LEFT H COLE	2,855.34
		98910	4	04	13309408	CG	20040525		2,855.34-
								VENDOR BALANCE	3,724.20
30000220040 1	USDA ASCS	98910	1	04	DD11107014	DD	20040528	PER A MARQUEZ CHG BACK NO$	3,000.00
								VENDOR BALANCE	3,000.00

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603X

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REPORT ID:  FWS34501          U.S. FISH AND WILDLIFE SERVICE              RUN DATE:  05/29/2004
INDEX C:  603X-EFFPAYCSMP     SUSPENSE ACCOUNT INVENTORY REPORT           RUN TIME:  05:45
                              MONTH END MAY, 2004                         PAGE:  4
FUND:  603X  SUSPENSE,EFFPAY (PUBLIC)     FUND SYMBOL:  14F3875.16
```

VENDOR CODE	VENDOR NAME	ORGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
EFFPAYCSMP	EFFPAYCSMP CASUAL EMPLOYE		121	04	FWSMKE1001	EV	20040129	EFF SCHEDULE NO: W00000280E	1.23-
			225	04	11660F3V022	EV	20031017	EFF SCHEDULE NO: W00000163E	165.38-
			96	04	11660F4V001	EV	20040223	EFFSCHEDULE NO: W00003359E	21.91-
			216	04	11660F4V025	EV	20031026	EFF SCHEDULE NO: W00000174C	145.11-
			216	04	11660F4V026	EV	20031026	EFF SCHEDULE NO: W00000176E	110.58-
			216	04	11660F4V029	EV	20031026	EFF SCHEDULE NO: W00000181C	187.76-
			198	04	11660F4V031	EV	20031113	EFF SCHEDULE NO: W00000181E	901.79-
			190	04	11660F4V032	EV	20031121	EFF SCHEDULE NO: W00000199C	464.91-
			190	04	11660F4V033	EV	20031121	EFF SCHEDULE NO: W00000202E	118.81-
			190	04	11660F4V033	EV	20031121	EFF SCHEDULE NO: W00000207C	83.32-
			190	04	11660F4V034	EV	20031121	EFF SCHEDULE NO: W00000207E	33.42-
			166	04	11660F4V035	EV	20031215	EFF SCHEDULE NO: W00000210E	577.78-
			162	04	11660F4V035	EV	20031215	EFF SCHEDULE NO: W00000240C	215.38-
			158	04	11660F4V036	EV	20031219	EFF SCHEDULE NO: W00000240E	9.09-
			71	04	11660F4V038	EV	20031223	EFF SCHEDULE NO: W00000243C	12.92-
			60	04	11660Y4V002	EV	20040319	EFF SCHEDULE NO: W00000250E	132.81-
			60	04	11660Y4V003	EV	20040330	EFF SCHEDULE NO: W00000339C	28.31-
			53	04	11660Y4V004	EV	20040330	EFF SCHEDULE NO: W00000343C	43.80-
			31	04	11660Y4V005	EV	20040406	EFF SCHEDULE NO: W00000344C	42.48-
			17	04	11660Y4V006	EV	20040428	EFF SCHEDULE NO: W00000360C	44.34-
			13	04	11660Y4V007	EV	20040512	EFF SCHEDULE NO: W00000383C	56.88-
			214	04	11660Y4V008	EV	20040516	EFF SCHEDULE NO: W00000400C	456.79-
			205	04	21550F3R020	EV	20031028	EFF SCHEDULE NO: W00000408C	17.26-
			190	04	21550F3R021	EV	20031106	EFF SCHEDULE NO: W00000183E	83.28-
			190	04	21550F3R023	EV	20031121	EFF SCHEDULE NO: W00000191E	90.80-
			166	04	21550F3R023	EV	20031121	EFF SCHEDULE NO: W00000208C	18.33-
			150	04	21550F3R024	EV	20031215	EFF SCHEDULE NO: W00000208E	96.35-
			99	04	21550F3R025	EV	20031231	EFF SCHEDULE NO: W00000229E	81.28-
			99	04	21550F4R001	EV	20040220	EFF SCHEDULE NO: W00000248E	212.62-
			130	04	21550F4R001	EV	20040220	EFF SCHEDULE NO: W00000262C	46.12-
			117	04	21550F4R002	EV	20040120	EFF SCHEDULE NO: W00000262E	412.27-
			95	04	21550Y4R003	EV	20040202	EFF SCHEDULE NO: W00000269C	11.64-
			95	04	21550Y4R004	EV	20040224	EFF SCHEDULE NO: W00000284E	220.46-
			101	04	21550Y4R004	EV	20040224	EFF SCHEDULE NO: W00000294C	3.92-
			101	04	21550Y4R005	EV	20040218	EFF SCHEDULE NO: W00000294E	8.00-
			93	04	21550Y4R005	EV	20040218	EFF SCHEDULE NO: W00000298C	20.38-
			93	04	21550Y4R006	EV	20040226	EFF SCHEDULE NO: W00000298E	126.59-
			88	04	21550Y4R007	EV	20040302	EFF SCHEDULE NO: W00000310C	.32-
			78	04	21550Y4R007	EV	20040302	EFF SCHEDULE NO: W00000310E	137.13-
			78	04	21550Y4R008	EV	20040312	EFF SCHEDULE NO: W00000317E	1.90-
			73	04	21550Y4R008	EV	20040312	EFF SCHEDULE NO: W00000328C	.64-
			73	04	21550Y4R009	EV	20040317	EFF SCHEDULE NO: W00000328E	122.66-
			60	04	21550Y4R009	EV	20040317	EFF SCHEDULE NO: W00000336C	31.32-
			60	04	21550Y4R010	EV	20040330	EFF SCHEDULE NO: W00000336E	35.57-
					21550Y4R010	EV	20040330	EFF SCHEDULE NO: W00000345C	47.31-
								EFF SCHEDULE NO: W00000345E	71.17-

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 3 – FWS34501 – Suspense Account Inventory Report

604X

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REPORT ID: FWS34501                    U.S. FISH AND WILDLIFE SERVICE              RUN DATE: 05/29/2004
INDEX C: 604X-6000011081             SUSPENSE ACCOUNT INVENTORY REPORT            RUN TIME: 05:45
FUND: 604X    PROCEEDS FROM SALE,PERSNL PROP    MONTH END MAY, 2004   FUND SYMBOL: 14F3845.16   PAGE: 5
```

VENDOR CODE / VENDOR NAME
6000011081 O REGION 1 PROCEEDS

ORGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
10181	345	03	10909319B	CG	20030619	SEDAN 95 CHEV 140408-3104#S026	4,900.00-
10181	345	03	10909323A	CG	20030619	SEDAN 95 1404D83104#S023	6,659.00-
10181	338	03	10909499C	CG	20030626	91 SEDAN 1404D8-3104 S017	732.00-
10181	317	03	10909816	CG	20030717	SEDAN 93 140408-3156-S042	3,410.00-
10181	306	03	10910223B	CG	20030728	05 COUPE 140408-3143#S039	8,320.00-
10181	290	03	10910366A	CG	20030813	SEDAN 97 140408-3181#S046	4,401.66-
10181	117	04	10913507	CG	20040202	95 SEDAN 1G1BL52P8SR148279	4,767.00-
10181	345	03	10909319A	CG	20030619	TRACTOR 62 1404D833104#S021	2,197.00-
10181	281	03	10909522	CG	20030822	72 TRACTOR 140408-3104-S016	3,255.25-
10181	74	04	10914150	CG	20040316	94 JD 140408342HS066	13,252.00-
10181	449	03	10907633E	CG	20030307	STAKE BED 75 1404D8-2346-S062	3,497.00-
10181	430	03	10908080A	CG	20030326	74 MACK 1404D8-2351-S064	6,819.00-
10181	430	03	10908080CC	CG	20030326	77DODGE 1404D8-3023-S003	3,026.00-
10181	338	03	10909529B	CG	20030626	83 FORD 1404D8-3104-S024	1,355.00-
10181	338	03	10909529F	CG	20030626	92 GMC 140408-3076-S013	4,475.99-
10181	263	03	10910727G	CG	20030909	76 DODGE 1404D8-3192-S052	1,480.00-
10181	218	04	10911521	CG	20031024	TRK SPRAY 1943 1404D83224#S056	258.00-
10181	4	04	10915959D	CG	20040525	76DUMP TRK 1404D8-41105O035	5,980.00-
10181	585	03	10905986	CG	20021022	91DODGE 1404D8-2227#S042	2,049.00-
10181	530	03	10906549	CG	20021216	87DODGE 1404D82261#S048	710.00-
10181	487	03	10907122A	CG	20030128	89CHEV PU 1404D82310S055	765.64-
10181	487	03	10907122B	CG	20030128	89 BLAZER 1404D82239-S047	3,890.00-
10181	295	03	10907633A	CG	20030307	91 DODGE 1404D8-2343-S057	3,890.00-
10181	295	03	10907633B	CG	20030808	91 DODGE 1404D8-2343-S057	2,310.00
10181	449	03	10907633B	CG	20030808	93VAN 140408-2339-S056	2,310.00
10181	449	03	10907633C	CG	20030307	93VAN 140408-2339-S056	1,410.00-
10181	449	03	10907633D	CG	20030307	CREW CAB 140408 2346-S060	1,978.85-
10181	453	03	10907773B	CG	20030303	53 DODGE 1404D82346-S061	2,020.00-
10181	430	03	10908080B	CG	20030326	94CHRYSLER 140408-3023#SO04	1,611.00-
10181	430	03	10908113	CG	20030326	75DODGE 1404D8-2351-S065	1,300.00-
10181	381	03	10908979A	CG	20030514	92FORD 1404D8-303B-S008	3,506.66-
10181	353	03	10909236	CG	20030611	94 FORD 1404D8-3063#S010	2,777.00-
10181	345	03	10909450	CG	20030619	89 CHEV 140408-3087-S014	1,500.00-
10181	338	03	10909499A	CG	20030626	90 VAN 140408-3023-S001	6,610.00-
10181	338	03	10909499B	CG	20030626	VAN 93 140408-3099#S015	1,330.00-
10181	338	03	10909499D	CG	20030626	SUV 89 1404D83104#S022	461.00-
10181	338	03	10909499E	CG	20030626	88 DODGE 140408-310-S018	450.00-
10181	338	03	10909499F	CG	20030626	88 VAN 1404D8-3104 S020	1,355.00-
10181	338	03	10909499G	CG	20030626	86 VAN 140408-3104 S027	5,410.00-
10181	338	03	10909529A	CG	20030626	97 VAN 140408-3104S025	958.58-
10181	338	03	10909529C	CG	20030626	85 DODGE 140408-3104-S028	627.00-
10181	338	03	10909529D	CG	20030626	VAN 95 140408-3104-S029	1,879.00-
10181	338	03	10909529E	CG	20030626	VAN 93 1404D8-3041-S009	2,056.00-
10181	334	03	10909589	CG	20030630	93 CHEV 1404D8-3106-S030	621.00-
10181	325	03	10909785A	CG	20030709	79DODGE 140483104#S019	10,415.00-
10181				CG		SUV 1404D8-3132-S034	

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 3 – FWS34501 – Suspense Account Inventory Report

621X

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REPORT ID: FWS34501                                          RUN DATE: 05/29/2004
INDEX C: 621X-1063569212                                     RUN TIME: 05:45
FUND: 621X   SUSPENSE (FEDERAL DEBT RECOV)                   PAGE:    6

                      U.S. FISH AND WILDLIFE SERVICE
                    SUSPENSE ACCOUNT INVENTORY REPORT
                         MONTH END MAY, 2004
                      FUND SYMBOL: 14F3875.16
```

VENDOR CODE	VENDOR NAME	ORGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
000000000 E	SCOTT D DOE	61510	579	03	0221D0000004	CG	20021028	DMB PP 0221 D/NOTHING	2,451.58-
		61510	579	03	0221D0000005	CG	20021028	DMB PP 0221 D/NOTHING	762.73-
								VENDOR BALANCE	3,214.31-
000000000 E	ZAFOR DOE	51640	43	04	0408D0000013	CG	20040416	PPO408 DMB/33170813730 PD	210.44
		51640	32	04	0409D0000016	CG	20040427	PP 0409 D/41200813730 NO BD	526.10-
								VENDOR BALANCE	315.66-
000000000 E	IRIS JUNE DOE	99540	214	04	0322D0000024	CG	20031028	DMB REF 33030799498 NO BD	108.72-
								VENDOR BALANCE	108.72-
000000000 E	DAWN M DOE	43640	62	04	0407D0000018	CG	20040328	DMB REF 33590024450 NO BD	86.16-
								VENDOR BALANCE	86.16-
000000000 E	JULIE L DOE	32145	18	04	0410D0000014	CG	20040511	DMB REF 107056707 BD PD	34.99
								VENDOR BALANCE	34.99
000000000 E	CYNTHIA A DOE	21420	142	04	0401D0000019	CG	20040108	DMB REF 40080635428 BD PD	281.89-
		21420	5	04	0411D0000024	CG	20040524	DMB REF 40080635428 BD PD	22.06-
		21420	135	04	11801860	CG	20040115	TK BK WAS IN ERR 015TS1	3.83
								VENDOR BALANCE	300.12-
000000000 O	STEPHEN M DOE	52570	62	04	0407D0000027	CG	20040328	DMB REF 40500024560 NO BD	109.65-
								VENDOR BALANCE	109.65-
000000000 O	CAROL A DOE	97320	32	04	0409D0000021	CG	20040427	PP 0409 D/41200780289 NO BD	1,052.20-
		97320	5	04	0411D0000001	CG	20040524	DMB REF NOTHING	1,031.12-
								VENDOR BALANCE	21.08-
000000000 E	PETER J DOE	75630	227	04	0321D0000034	CG	20031015	DMB REF 3600024623 BD PD	41.12-
								VENDOR BALANCE	41.12-
000000000 E	EUGENE DOE	93261	142	04	0401D0000022	CG	20040108	DMB REF 40080777851 NO BD	210.44-
								VENDOR BALANCE	210.44-
000000000 E	JEFFREY DOE	42280	142	04	0401D0000023	CG	20040108	DMB REF 981824503BA NO BD	.29-
								VENDOR BALANCE	.29-

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 3 – FWS34501 – Suspense Account Inventory Report

625X

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REPORT ID:  FWS34501                    U.S. FISH AND WILDLIFE SERVICE                          RUN DATE: 05/29/2004
INDEX C:  625X-1002489653               SUSPENSE ACCOUNT INVENTORY REPORT                        RUN TIME:  05:45
FUND: [625X]   SUSPENSE (TAX WITHHOLDING)   MONTH END MAY, 2004   FUND SYMBOL: 14F3875.16            PAGE:      7

                                                          TRANS              TRANS
VENDOR CODE   VENDOR NAME   ORGN   AGE  BFY  NUMBER        TC  DATE       DESCRIPTION           AMOUNT

000000000     PETER M DOE   98900  249  03   2003155S8000  PR  20030923   002489653               29.79-
                            98900  249  03   2003165S8000  PR  20030923   002489653               29.79-
                            98900  249  03   2003155S8000  PR  20030923   002489653                6.97-
                            98900  249  03   2003165S8000  PR  20030923   002489653                6.97-

                                                          VENDOR BALANCE                          73.52-

000000000     DAVID P DOE          310  03   1018839047D   TV  20030724   TV TAX JOURNAL         109.06-
                                   277  03   1018839047F   TV  20030826   TV TAX JOURNAL         133.32-
                                   246  03   1018839047G   TV  20030926   TV TAX JOURNAL         320.00-
                                   246  03   1018839047H   TV  20030926   TV TAX JOURNAL         125.44-
                            98900  287  02   0317P0000037   PR  20030816                           16.91
                            98900  227  02   0321P0000018   PR  20031015                           19.45
                            98900  259  03   0319P0000679   PR  20030913                           20.66
                            98900  227  03   0321P0000753   PR  20031015                           49.60
                            98900  282  03   2003165O0000   PR  20030821                           16.91
                            98900  249  03   2003175S8000   PR  20030923                           16.91-
                            98900  257  03   2003195O0000   PR  20030915                           20.66
                            98900  248  03   2003195S8000   PR  20030924                           41.32-
                            98900  227  04   2003215O0000   PR  20031015                           19.45-
                            98900  287  02   2003215O0001   PR  20030821                           49.60-
                            98900  227  02   0317P0000037   PR  20030816                            3.95
                            98900  259  02   0321P0000018   PR  20031015                            4.55
                            98900  259  03   0319P0000679   PR  20030913                            4.83
                            98900  227  03   0321P0000753   PR  20031015                           11.60
                            98900  282  03   2003165O0000   PR  20030821                            3.95
                            98900  249  03   2003175S8000   PR  20030923                            3.95-
                            98900  257  03   2003195O0000   PR  20030915                            4.83
                            98900  248  03   2003195S8000   PR  20030924                            9.66-
                            98900  227  04   2003215O0000   PR  20031015                            4.55-
                            98900  227  04   2003215O0001   PR  20031015                           11.60-
                            98900  287  02   0317P0000037   PR  20030816                          163.58-
                            98900  287  02   0317P0000037   PR  20031015                          272.64
                            98900  227  02   0321P0000007   PR  20031015                          188.17-
                            98900  227  02   0321P0000018   PR  20031015                          313.61
                            98900  175  02   0325P0000046   PR  20031206                        2,191.54-
                            98900  175  02   0325P0000103   PR  20031206                        2,191.54-
                            98900  259  03   0319P0000679   PR  20030913                          333.29
                            98900  259  03   0319P0000804   PR  20030913                          199.97-
                            98900  227  03   0321P0000612   PR  20031015                          480.00-
                            98900  227  03   0321P0000753   PR  20031121                          800.00
                            98900  190  03   0324P0000015   PR  20031121                        5,472.88-
                            98900  190  03   0324P0000031   PR  20031121                        5,472.88

                                                          VENDOR BALANCE                          20.86
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Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 3 – FWS34501 – Suspense Account Inventory Report

629X

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REPORT ID: FWS34501                     U.S. FISH AND WILDLIFE SERVICE              RUN DATE: 05/29/2004
INDEX C: 629X-1437411364              SUSPENSE ACCOUNT INVENTORY REPORT            RUN TIME: 05:45
                                            MONTH END MAY, 2004                        PAGE:     8
FUND: 629X    SUSPENSE (TRAVEL ADVANCE)     FUND SYMBOL: 14F3875.16
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VENDOR CODE	VENDOR NAME	DRGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
000000000 E	DIONNE DDE	98900	22	04	0410P000730	PR	20040507		100.00-
		98900	8	04	0411P000758	PR	20040521		100.00-
								VENDOR BALANCE	200.00-
000000000 E	SHIRLEY L DDE	98900	8	04	0411P000759	PR	20040521		98.77-
								VENDOR BALANCE	98.77-
000000000 E	DONALD B DDE	98900	22	04	0410P000731	PR	20040507		100.00-
		98900	8	04	0411P000757	PR	20040521		100.00-
								VENDOR BALANCE	200.00-
000000000 E	TERRY R DDE	93210	24	04	932103C001C	CR	20040505	2849	14.93-
								VENDOR BALANCE	14.93-
								FUND BALANCE (629X)	513.70-

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
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Attachment 3 – FWS34501 – Suspense Account Inventory Report

630X

REPORT ID: FWS34501   U.S. FISH AND WILDLIFE SERVICE   RUN DATE: 05/29/2004
INDEX C: 630X-1020584397   SUSPENSE ACCOUNT INVENTORY REPORT   RUN TIME: 05:45
     MONTH END MAY, 2004   PAGE: 9
FUND: [630X]   SUSP(STALE-DATED CHECKS)(PUB)   FUND SYMBOL: 14F3875.16

VENDOR CODE	VENDOR NAME	ORGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
000000000 E	TRICIA L DDE	41910	85	04	4191040103A	CG	20040305	CN CHK 00702895 065CL6	130.00-
								VENDOR BALANCE	130.00-
000000000 E	FREDERIC DDE	13420	72	03	1018829045S	PV	20040318		285.00
		13420	72	03	1018829045T	PV	20040318		104.17
		13420	72	03	1018829045U	PV	20040318		259.41
		13420	72	03	1342032166R	PV	20040318		321.50
		13420	72	03	1342032170R	PV	20040318		154.00
		13420	72	03	1342032311R	PV	20040318		137.00
		13420	72	04	1342032420R	PV	20040318		185.00
		13420	72	04	1342032430R	PV	20040318		121.00
		13420	72	04	1342042054R	PV	20040318		133.50
								VENDOR BALANCE	1,700.58
000000000 E	BRIAN D DDE	52421	180	04	5242140044A	CG	20031201	CN CHK 00567933	79.00-
								VENDOR BALANCE	79.00-
000000000 3	FREDERICK E DDE	97340	10	04	9114000776T	CX	20040519	CX - BACKOUT PAYMENT VOUCHER	190.22-
								VENDOR BALANCE	190.22-
000000000 E	RICHARD DDE	41460	60	04	4146040289A	CG	20040330	CN CHK 00236037 089CL2	104.07-
								VENDOR BALANCE	104.07-
000000000 E	ELIZABETH S DDE	93270	59	04	9327040004R	PV	20040331		162.13
								VENDOR BALANCE	162.13
000000000 O	COURTNEY DDE	98350	38	04	9835042101A	CG	20040421	CN CHK 02378749 111CL2	67.50-
								VENDOR BALANCE	67.50-
000000000 O	WILLIAM RUSSELL DDE	93230	60	04	9323042110A	CG	20040330	CN CHK 02360921 091CL1	46.68-
								VENDOR BALANCE	46.68-
000000000 E	DENISE M DDE	11440	2	04	1144040328A	CG	20040527	CN CHK 00402800 148CL2	76.50-
								VENDOR BALANCE	76.50-
000000000 O	JOHN DDE	32250	2	04	3225040019A	CG	20040527	CN CHK 02400848 148CL4	480.50-
								VENDOR BALANCE	480.50-

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 3 – FWS34501 – Suspense Account Inventory Report

650X

REPORT ID: FWS34501
INDEX C: 650X-3000007841
FUND: 650X
SUSPENSE,FWS (GOVT)

U.S. FISH AND WILDLIFE SERVICE
SUSPENSE ACCOUNT INVENTORY REPORT
MONTH END MAY, 2004
FUND SYMBOL: 14F3885.16

RUN DATE: 05/29/2004
RUN TIME: 05:45
PAGE: 10

VENDOR CODE	VENDOR NAME	ORGN	AGE	BFY	TRANS NUMBER	TC	TRANS DATE	DESCRIPTION	AMOUNT
3000007841 O	BUREAU OF INDIAN AFFAIRS	98700	233	04	987004CO02	CR	20031009	0118	131.00-
		98700	212	04	987004CO02A	CR	20031030	REFUND/BIA/987004CO02/29OPS1	131.00-
		98700	225	04	133072239	CG	20031017		131.00
								VENDOR BALANCE	131.00
3000009717 1	CORPS OF ENGIN, FINANCE C	61520	65	04	615204B011	CR	20040325	2516	716.04-
		61520	176	04	615204B016	CR	20031205	1345	6.01-
		61520	176	04	615204B016B	CR	20031205	1337	6.01-
		61520	180	04	615204B020	CR	20031201	11425B/1280	1,882.98-
		61520	192	04	615204B021	CR	20031119	1039	34.83-
		61520	163	04	615204B024A	CR	20031218	1537	228.69-
		61520	163	04	615204B025	CR	20031218	1537	414.18-
		61520	179	04	615204B026	CR	20031202	1319	899.64-
		61520	163	04	615204B028	CR	20031218	1537	2.56-
		61520	130	04	615204B047	CR	20040120	1859	803.11-
		61520	115	04	615204B052	CR	20040204	2043	4,909.41-
		61520	115	04	615204B053	CR	20040204	2043	1,547.10-
		61520	109	04	615204B054	CR	20040210	2099	115.96-
		61520	190	04	615204B006A	CR	20031121	1124	264.06-
		61520	199	04	615204BO09A	CR	20031118	0806	152.82-
		61520	193	04	615204BO10A	CR	20031112	0728	60.75-
		61520	192	04	615204BO13A	CR	20031118	0854	323.19-
		61520	186	04	615204BO14A	CR	20031119	0951	3,664.44-
		61520	177	04	615204BO15A	CR	20031125	1169	40.50-
		61520	176	04	615204BO16	CR	20031205	1337	6.01-
		61520	177	04	615204BO17A	CR	20031219	1337	131.22-
		61520	180	04	615204BO27A	CR	20031201	1364	378.00-
		61520	177	04	615204BO30	CR	20031204	1316	60.75-
		61520	143	04	615204BO35	CR	20031204	1364	28.89-
		61520	92	04	615204BO36A	CR	20040107	1769	44.96-
		61520	162	04	615204BO37	CR	20031219	1571	263.25-
		61520	92	04	615204BO43	CR	20040112	1788	567.00-
		61520	92	04	615204BO43A	CR	20040227		567.00
		61520	138	04	615204BO44	CR	20040112	1761	842.40-
		61520	123	04	615204BO45	CR	20040127	1959	205.74-
		61520	141	04	615204BO46	CR	20040109	1778	111.37-
		61520	92	04	615204BO46A	CR	20040227		111.37-
		61520	75	04	615204BO67	CR	20040315	2372	42.85-
		61520	62	04	615204BO67	CR	20040328	2372	42.85-
		61520	62	04	615204BO67A	CR	20040328	2372	42.85-
		61520	18	04	615204BO68C	CR	20040511	2774	48.33-
		61520	8	04	615204BO68C	CR	20040521	2774	48.33-
		61520	46	04	615204BO69	CR	20040413	2710	65.07-
		61520	67	04	61525O4BO66	CR	20040323	2436	726.30-

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 4 – FWS30001 – Unresolved Suspense File Transactions Report

REPORT ID: FWS30001

REGION: 1

U.S. FISH AND WILDLIFE SERVICE
UNRESOLVED SUSPENSE FILE TRANSACTIONS
AS OF 06/25/2004

RUN DATE: 06/25/2004
RUN TIME: 23.31
PAGE: 1

BATCH TRANS	BATC ORG1	BATCH NUMBER	DOC TRANS	DOC ORG1	DOC NUMBER	STATUS	APPRV	ENTRY DATE	LAST DATE	LAST TERMINAL	LAST USER
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OPR: **DFM/DO**
Version: **Initial**
Author: **FPQT**
Supercedes: **Original**

Last Save: **5/5/2005 9:30 AM**

Division of Financial Management Operating Instructions
Suspense Account Process – A25
Overview and Procedure
Cost Accounting Section

Attachment 5 – Suspense Account Process Diagram

The Suspense Accounts Process is represented by an IDEF model. IDEF is an acronym for the **I**-CAM (Integrated Computer Aided Manufacturing) **DEF**inition methods. The IDEF model of the process graphically illustrates the complete activity.

Activity Model:
The completed activity model documents an explicit, step-by-step operation. It includes all the information and data required to perform the suspense account activity. Activity modeling is often referred to as functional decomposition. It shows the input, the process that transforms it, and the output of the transformed input.

ICOM: The acronym for the data elements on an activity model.

INPUT the element that triggers an activity and is transformed, consumed, or becomes part of the end result (Output) of the activity.
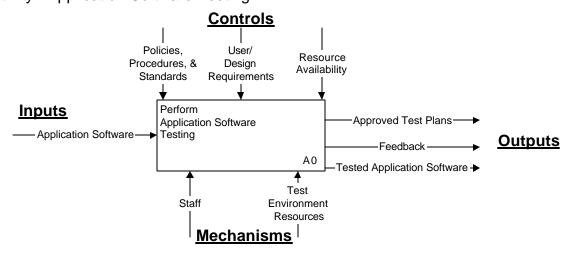
CONTROL data that constrains or regulates the activity. It usually indicates when or how the process will be performed. Controls are mandatory, each activity on a diagram must have at least one.

OUTPUT the end result of an activity, the reason for which the process is performed. It must contain some form of input, and it is mandatory.

MECHANISM the energy (man or machine) that performs the activity's work.

For example:

Activity: Application Software Testing